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APPLICATION NO 10/797,116 ART UNIT 3728

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: LO

:Examiner: MOHANDESI, JILA

Serial No: 10/797,116

:Group Art Unit 3728

Filed

: 03/11/04

For

: CUSHION CELL FOR SHOES

Mail Stop Amendment

Honorable Commissioner for Patents

P.O. Box 1450

Alexandria VA 22313-1450

Sir:

In response to the Office Action dated April 11, 2006, please amend the application as follows:

Amendments to the claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.

I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office, Fax NO 571 273 8300

CHIE-FANG LO

Chi-Ly La